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to AWP
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JPH*

29 December 1951

MEMORANDUM FOR: Mr. Allen Dulles

FROM : Office of General Counsel

SUBJECT : Income Tax

1. This is in regard to reporting travel expenses on your personal income tax return.

2. In strict technical compliance with the Code, reimbursement for travel expenses, including per diem in lieu of subsistence paid to you as a consultant or employee of the Government, should be included in gross income and specific deductions taken against it. However, we believe that it is satisfactory to report gross income without reference to travel expenses if you append a short statement of a total amount (in the sum of travel fares and per diem in lieu of subsistence paid by the Government) reported as "reimbursed for travel on official business." If you wish to take deductions in excess of such reimbursement, however, the total amount of reimbursement should be included in adjusted gross income.

3. As you are aware and as has been indicated previously by this office, the Bureau may, of course, raise further questions pertaining to details of expenditures or other matters despite a filing of your return in accordance with the above procedure which is normally acceptable.

STATINTL


Assistant General Counsel

OGC/CNP:iaia

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1. *Subject*

1. *C. Evans*

1. *"J" Bldg. Office*